

CHRISTOVAL ISD  
2013 – 2014  
PROPOSED BUDGET



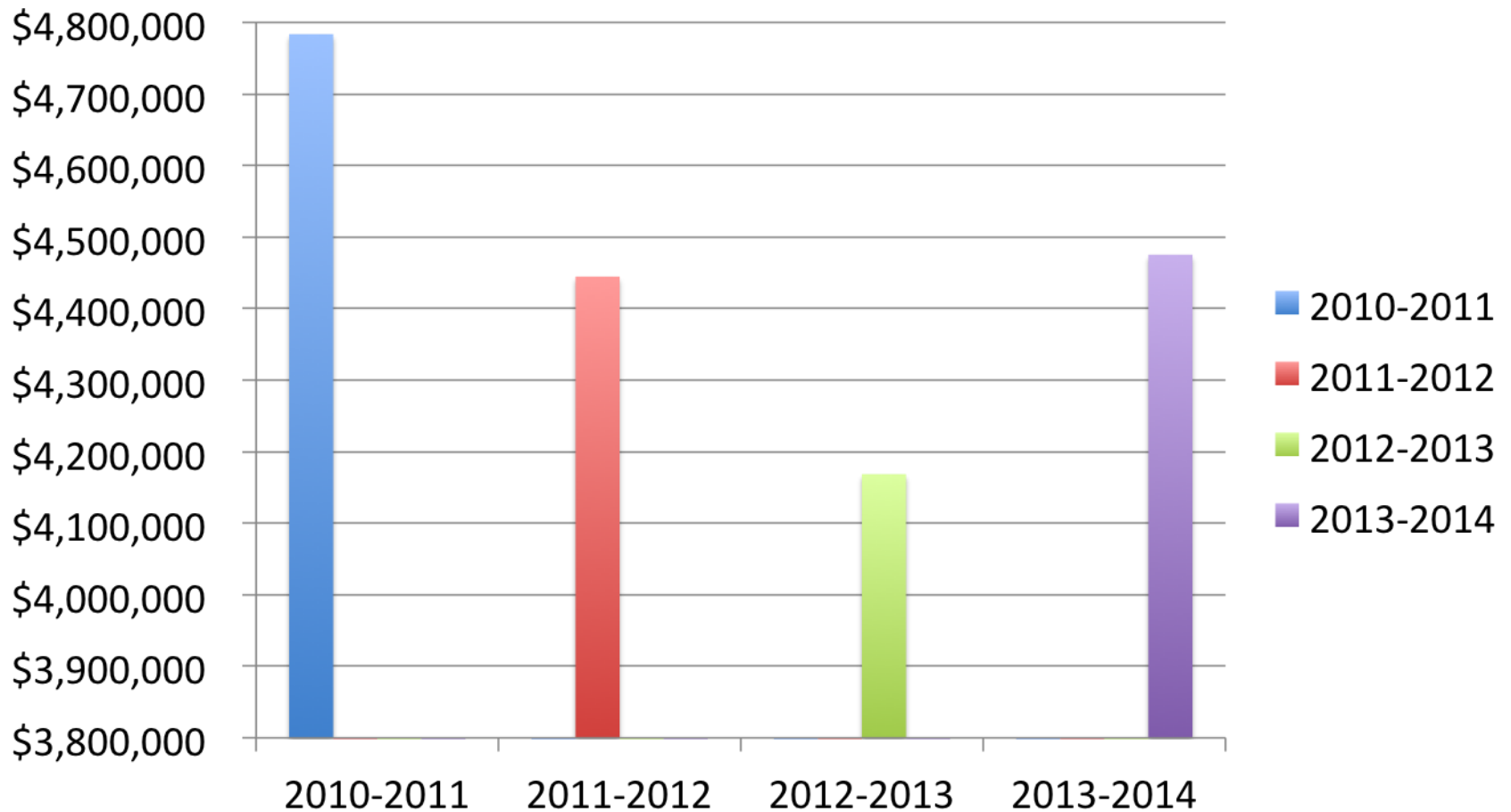
*The School of Choice*

# M & O Budget

## Compared to Previous Years

- 2010-2011
  - ✓ \$4,544,238
  - ✓ +\$137,339 Federal SFSF
  - ✓ +\$101,916 Fed. Edu Jobs
  - Total \$4,783,493
- 2011-2012
  - ✓ \$4,340,410
  - ✓ +\$104,281 Federal Edu Jobs
  - Total \$4,444,691
- 2012-2013
  - ✓ \$4,168,603
  - ✓ - No Federal Stimulus
  - Total \$4,168,603
- 2013-2014
  - ✓ \$4,475,182
  - ✓ - No Federal Stimulus
  - Total \$4,475,182
- \$308,311 less compared to the 2010-2011 School Year

# Another Look - M & O Budget Compared to Previous Years



# To Top It Off:

- Inflation has risen 11.98% since 2005
  - And the school financial system since 2006 has been governed by *Target Revenue*, which was created by the Texas State Legislature
- This has created a situation of flat funding with rising costs

# THE MAINTENANCE & OPERATION BUDGET

- This proposed M&O expenditure budget totals \$4,475,182. Based upon an average daily attendance of 452 students, this equates to \$9,900.84 per student.
- The M&O budget is funded primarily by local property taxes and state funding.

# COMPONENTS OF THE M&O BUDGET

- Instruction
- Library
- Staff Development
- Instructional Adm.
- School Adm.
- Counselors
- Health Services
- Transportation
- Co-Curricular
- General Adm.
- Maintenance
- Facilities
- Data Processing
- Community Service
- Contracted  
Instructional Service

# FUNCTION 11-INSTRUCTION

- It should be no surprise that the largest expenditure is on student instruction.
- Within this function we categorize costs as payroll, contracted services, supplies, other and capital expenses.

# FUNCTION 11 BUDGET IS \$2,071,585

- Payroll-\$1,912,035
- Professional and Contracted Services-\$50,185
- Supplies and Materials-\$92,388
- Dues & Fees & Travel-\$9,700
- Represents of 46.13% total budget



# Aide & Teacher Staffing

## ■ 3 Aides

- 3 paid with this Function 11 budget
- 2 are assigned to elementary
- 1 is assigned to middle school/high school

## ■ 40 teachers Fund 199

- 39.5 paid with this Function 11 budget
- 0.5 paid with Title I
- 17 are assigned to elementary
- 23 are assigned to middle school/high school

# FUNCTION 93-SPECIAL INSTRUCTIONAL /COSTS

- Fairview school \$40,000
- Small Schools Coop \$125,000
- Total of \$165,000

ALL OTHER AREAS OF THE BUDGET ARE  
CONSIDERED TO BE NON-DIRECT-INSTRUCTIONAL

- The remaining 50.18% of this proposed budget is considered non-instructional costs.
- These costs represent all expenditures outside of Function 11 and Function 93.

# FUNCTION-34 TRANSPORTATION

- \$252,065.52 or 5.63% of this budget is for school transportation.
- About 330 students per day ride our buses to school. We also transport students to all activities and field trips during the school year.

# COMPONENTS OF THE TRANSPORTATION BUDGET

- 55.3% of the transportation budget goes to pay our drivers and the transportation department staff.
- 5.8% is for contracted repair.
- 35.5% is for fuel and other supplies
- 3.2% is for insurance, physicals, etc.

# TRANSPORTATION STAFFING

- Transportation Coordinator, two 3 hr transportation workers
- Drivers for 7 routes, three tutorial routes
- Trips for athletic activities which are driven by coaches and field trips are driven primarily by aides or sponsors.

## FUNCTION 51-MAINTENANCE

- \$415,731.71 or 9.29% of the total budget.
- 25.8% of maintenance budget is the payroll cost of custodians and maintenance workers.
- 39.9% is for utilities and contracted services
- 11.3% for cleaning supplies & paper
- 13.2% for insurance/parts/labor
- 9.6% Capital Outlay (equip/ac/roof)

# MAINTENANCE STAFFING

- The District employs a Maintenance Director and two 3 hr maintenance workers
- The District employs 4 custodians to keep the buildings clean.
- The lead custodian does school and housing grounds
- The game and practice fields are covered by the coaches



# OTHER NON-INSTRUCTIONAL COSTS

- Function 12-Library Program -0.37%
- Function 13-Staff Development-0.18%
- Function 23-Principals and their office staff-5.13%
- Function 31-Counselors- 2.65%
- Function 33- Nurse and Health Program-0.81%
- Function 36-Co-Curricular 7.10%

# STAFFING BREAKDOWN OF THE ABOVE

- Two Library Aides
- One Title 1 Aide
- One Technology Director
- Two Principals, two Secretaries, and one PEIMS Clerk
- Two Counselors
- One Nurse (LVN)

# NON-INSTRUCTIONAL COSTS

General Administration- 7.09%

# STAFFING

- Superintendent and One Secretary
- Business Manager

# THIS BUDGET IS ABOUT PEOPLE- PAYROLL IS:

- 92.6% of Instruction
- 26.5% of Library
- 94.2% of Principals
- 95.8% of Counselors
- 55.3% of Transportation
- 52.9% of Tech. & Data Processing
- 27.5% of Co-Curricular
- 62.8% of General Administration
- 25.8% of Maintenance
- **65.6% of the Total Budget**

# The M&O BUDGET BY CATEGORY

- Payroll 65.6%
- Contracted Services 10.4%
- Supplies 8.4%
- Dues/Fees/Travel 9.2%
- Bus lease purchase prog. 4.3%
- Equipment 1.3%

# Funding The M & O Budget

• Taxes & other local revenue	\$2,347,546
• State	\$1,730,221
• Wind turbines	\$250,000
• Fed. (E-rate)	\$5,219
➤ Total	\$4,332,986

# Fund Balance will be used to offset cuts by the Texas State Legislature

\$4,332,986

Estimated Revenue

\$4,475,182

Proposed Budget

➤ \$142,196

*Needed from Fund Balance  
to balance the M & O Budget*



# Exemptions

- No one likes to pay taxes.
- It is easy for government to grant exemptions.
- However, exemptions simply shift the tax burden to others.
- Total appraised value for CISD is \$592,192,640
- M & O taxable value for CISD is only \$185,789,543
- Exemptions reduce taxable value by 32%

# Property Tax Exemptions

- Absolute-exempt like churches
- Optional Homestead-CISD 20%
- Homestead-state mandated-\$15,000
- Over 65 state mandated-\$10,000
- Veterans-varies up to 100%
- Disability-state mandated-\$10,000
- H/S Cap-10%
- Local Opt over 65
- Prod Loss-Diff in market value of Ag prop and productivity value
- Less than \$500- no tax

# Calculating tax on your Home

- Appraised value less 20% less \$15000 times tax rate
- Example- home with appraised value of \$72,760.
- $[(\$72,760 \text{ times } .8) \text{ minus } \$15,000] = \$43,208$
- \$43,208 divided by 100 times 1.246 equals \$538.38 compared to non-homestead's tax of \$902.22
- CISD is not required to give the 20%

# BOARD ALSO ADOPTS FOOD SERVICE BUDGET

# FOOD SERVICE BUDGET SUMMARY

- Sales Revenue-\$207,300
- State Revenue-\$4,801
- Federal Revenue-\$65,952
- Transfer In/Out - \$24,000
- Expenditures
  - Payroll-\$101,889.66
  - Food & Supplies-\$200,163.34
  - Total-\$302,053

# BOARD ALSO ADOPTS THE I&S BUDGET

- CISD does not expect to receive EDA funds or IFA funds from the state for the 2013-2014 bonded debt payment.
- A separate tax rate is adopted for debt payment.

# SUMMARY OF I & S BUDGET

- EDA and IFA Revenue-\$0
- Local Tax Revenue-\$189,430
- Debt Payment-\$99,650
- Excess collection for future debt- \$89,780

# INTEREST & SINKING TAX RATE

- The 2013 I & S Certified Taxable Value is \$217,102,183.
- Therefore we need an I&S tax rate of \$0.0456 to cover the debt payment; however, the district will maintain its rate of \$0.076 so that excess revenues can pay down future debt.
- With the M&O rate of \$1.17, the total tax rate becomes \$1.246. This rate is \$0.01 (1 cent) higher than last year.



# Summation

## Budget

- \$4,475,182 M & O
- \$99,650 I & S
- \$4,574,832 Combined
- \$302,053 *Cafeteria*  
*Not part of*  
*Tax Rate*

## Tax Rate

- \$1.17 M & O Tax Rate
- \$0.076 I & S Tax Rate
- \$1.246 Total Tax Rate

✧ \$4,876,885